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Attorneys for Defendant
ROWLAND MARCUS ANDRADE

IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF CALIFORNIA

UNITED STATES OF AMERICA,

Plaintiff,

v.

ROWLAND MARCUS ANDRADE,

Defendant.

Case No. 3:20-CR-00249-RS

**NOTICE OF RELATED UNITED
STATES SUPREME COURT CASE**

*ROWLAND MARCUS ANDRADE AND
ABTC CORP V. INTERNAL REVENUE
SERVICES*

Supreme Court Case No. 25-723

(On Petition for Writ of Certiorari from the
United States Court of Appeals for the Fifth
Circuit)

Judge: Hon. Richard Seeborg

I. Relevance

This criminal case is related to the above-referenced Supreme Court matter because both arise from the same IRS investigation and involve overlapping facts concerning the abuse of IRS civil investigative processes to circumvent the Federal Rules of Criminal Procedure in this

- 1 -

Notice of Related United States Supreme Court Case
Rowland Marcus Andrade & ABTC Corp V. IRS.
SCOTUS Case No. 25-723

CASE NO. 3:20-CR-00249-RS

1 criminal prosecution.

2 In September 2017, IRS Criminal Investigation (“CID”) personnel in the Northern District
3 of California issued a criminal subpoena seeking information relating to Defendant Andrade and
4 others. (See Ex. 1.) The same IRS CID agent subsequently authored multiple letters in 2019 to
5 third parties concerning Andrade, using the agent’s Washington, D.C. address and confirming a
6 joint DOJ, FBI, and IRS criminal investigation into Andrade. That same agent later obtained
7 search warrants for Andrade’s home and office in 2020, and thereafter testified before a grand
8 jury, which resulted in Andrade’s indictment in this case before this Court.

10 Counsel recently obtained evidence that, on June 26, 2019, the IRS Criminal Investigation
11 Division authorized a Bank Secrecy Act (“BSA”) civil investigation into Andrade and his
12 affiliated entity. This authorization constituted a violation of both DOJ and IRS policies, as
13 Andrade was already under active criminal investigation by the Department of Justice at that
14 time. Specifically, IRS Internal Revenue Manual 4.26.8.4 (02-14-2019) states: “A BSA Title 31
15 summons may not be issued after an IRS-related criminal referral has been made to the U.S.
16 Attorney’s office or to the Department of Justice (DOJ) Tax Division.”
17 https://www.irs.gov/irm/part4/irm_04-026-008. Therefore, the issuance of a civil BSA
18 investigation in 2019 while Andrade was under criminal investigation constitutes a violation of
19 internal IRS policy.

22 The related civil action, now before the Supreme Court, challenges the IRS’s use of
23 administrative summonses issued under the Bank Secrecy Act and the Right to Financial Privacy
24 Act. In that civil proceeding, Defendant sought disclosure of all BSA civil summonses,
25 subpoenas, obtained financial records, and related materials concerning himself and associated

1 entities for the period 2017 through 2024, to which the Government objected and never provided.
2 Those same categories of documents obtained from the CID approved civil BSA investigation
3 were not produced to Defendant during discovery in this criminal case. As a result, Defendant
4 does not know what information was obtained by the IRS's civil BSA division or what
5 information was shared with IRS Criminal Investigation Division. This information was
6 important in order to properly investigate any potential issues relating to the fruit of the poisonous
7 tree.
8

9 Additionally, while Defendant Andrade was under criminal investigation—and even after
10 his indictment in this matter—the IRS used civil administrative processes to demand testimony
11 from Defendant on at least four occasions, specifically in 2019, 2021, 2023, and 2024. These
12 demands for testimony and records occurred during the pendency of the criminal prosecution and
13 concerned matters directly related to the charged conduct. Notably, the IRS also sought
14 documents and communications involving Andrade and any and all government agencies,
15 regardless of subject matter. It is believed that this request was made in order to enable the IRS to
16 determine the full extent of the misconduct complaints filed by Andrade against IRS, SEC, and
17 FBI agents, including the one who testified before the grand jury. To counsel's understanding,
18 Judge Beeler directed the government to produce all relevant documents related to the 2019
19 Treasury Complaint. Notably, this complaint was not against the BSA agent who was randomly
20 assigned to investigate the BSA case. Instead, the defendant sought an investigation into the
21 circumstances surrounding the BSA case's initiation, following a threat by Jack Abramoff to
22 surrender all of his assets or face investigations by the IRS, DOJ, SEC, and FBI.
23

24 Defendant contends in the related IRS civil case that the IRS CID abused civil process and
25

1 violated statutory and constitutional protections by using administrative summonses and
2 testimony demands to obtain information outside the constraints of the Federal Rules of Criminal
3 Procedure, thereby circumventing the safeguards governing criminal discovery and compelled
4 testimony.

5
6 The Petition for Writ of Certiorari expressly references this criminal case, *United States v.*
7 *Andrade*, No. 20-CR-00249-RS, as a concurrent prosecution arising from the same investigation
8 and involving overlapping factual and procedural issues.

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10 Dated: January 6, 2026

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13 /s/ John M. Pierce
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CERTIFICATE OF SERVICE

The undersigned hereby certifies that on January 6, 2026, a true and accurate copy of the above and foregoing was filed on the above date with the Clerk of Court, using the Court's CM/ECF system, which will automatically provide notice and a copy of said filing to all parties or attorneys of record registered therein.

/s/ John M. Pierce
John M. Pierce, Esq.